

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
-----x	
	Chapter 11 Case No.
	08-13555 (JMP)
	(Jointly Administered)
	Ref. Docket No. 19077

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

ELENI KOSSIVAS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On August 8, 2011, I caused to be served the “Fifth Interim Fee Application of the O’Neil Group, LLC for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Tax Services Providers to the Debtors and Debtors-in-Possession for the Period from February 1, 2011 to May 31, 2011,” dated June 23, 2011 [Docket No. 19077], by causing true and correct copies to be:
 - i. delivered via electronic mail to those parties listed on the annexed Exhibit A,
 - ii. copied to CD and delivered via overnight mail to those parties listed on the annexed Exhibit B, and
 - iii. enclosed securely in separate postage-prepaid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit C.

3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

/s/ Eleni Kossivas
Eleni Kossivas

Sworn to before me this
9th day of August, 2011

/s/ Panagiota Manatakis

Notary Public, State of New York

No. 01MA6221096

Qualified in Queens County

Commission Expires April 26, 2014

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